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12 Sup. Ct. 55, 35 L. Ed. 821; *Benziger v. United States*, 192 U. S. 38, 55, 24 Sup. Ct. 189, 48 L. Ed. 331).

As appears from the above quotations the net income upon which subdivision 1 directs that an annual tax shall be assessed, levied, collected and paid is defined in Division B. The use of the word itself in the definition of 'income' causes some obscurity, but we are unable to assert that alimony paid to a divorced wife under a decree of court falls fairly within any of the terms employed.

In *Audubon v. Shufeldt* (181 U. S. 575, 577, 578, 21 Sup. Ct. 735, 736, 45 L. Ed. 1009) we said:

'Alimony does not arise from any business transaction, but from the relation of marriage. It is not founded on a contract, express or implied, but on the natural and legal duty of the husband to support the wife. The general obligation to support is made specific by the decree of the court of appropriate jurisdiction. * * * Permanent alimony is regarded rather as a portion of the husband's estate to which the wife is equitably entitled than as strictly a debt; alimony from time to time may be regarded as a portion of his current income or earnings. * * *'

The net income of the divorced husband subject to taxation was not decreased by payment of alimony under the court's order, and, on the other hand, the sum received by the wife on account thereof cannot be regarded as income arising or accruing to her within the enactment."

Extortion—Threat to Prosecute on Failure to Return Goods Stolen.

—In *People v. Beggs*, in the Supreme Court of California, 172 Pac. 152, it was held that threatening a thief with accusation, and prosecution based thereon, unless he pays the value of property stolen, and which he pays by reason of fear induced by the threats, is, without reference to good faith in exacting the amount justly due, "extortion," within Penal Code (of California), section 518, defining the offense as obtaining of property from another with his consent, induced by a wrongful use of force or fear, etc., which section of the California law corresponds with section 850 of the New York Penal Law. After citing several adjudications from different jurisdictions the California court closes this branch of the discussion as follows:

"In the case of *People v. Eichler* (75 Hun, 26, 26 N. Y. Supp. 998), it is said:

'The moral turpitude of threatening, for the purpose of obtaining money, to accuse a guilty person of the crime which he has committed, is as great as it is to threaten, for a like purpose, an innocent person of having committed a crime. The intent is the same in both cases—to acquire money without legal right by threatening a criminal prosecution.'

"Appellant's contention that an honest effort on the part of a

creditor to collect a just debt, by accusing or threatening to accuse the debtor of the crime out of which the debt arose or with which it is connected, does not come within the purview of the statute, finds apparent support in a number of cases. Such, indeed, is the conclusion of the court in the case of *People v. Griffin* (2 Barb. N. Y. 427), followed by *State v. Hammond* (80 Ind. 80), and *Mann v. State* (47 Ohio St. 556, 26 N. E. 226, 11 L. R. A. 656), all of which cases, however, appear to have been based upon statutes materially different from the provisions under consideration.

"The plain import of the language of our Code is that to threaten a thief with an accusation and prosecution based thereon, unless he pays the value of property stolen, and which by reason of fear induced by such threat he does pay, is extortion within the meaning of section 518 of the Penal Code; and this without reference to the exercise of good faith in exacting the amount justly due."

Insurance—Insurable Interest.—In *Wurzburg v. New York Life Ins. Co.*, in the Supreme Court of Tennessee, 203 S. W. 332, it was laid down that a manufacturing company has an insurable interest in the life of its manager, who is its guiding spirit and is largely carrying on its business; and that where such a company took a valid policy on the life of its general manager, who later severed his connection with it, and it paid all premiums until his death, it was entitled to the whole of the insurance. The court said in part:

"Since this contract was valid when made, it did not become subsequently invalid when Wurzburg's connection with the manufacturing company ceased.

"This question has been settled in principle in this jurisdiction by *Marquet v. Insurance Co.* (128 Tenn. 213, 159 S. W. 733, L. R. A. 1915B, 749, Ann. Cas. 1915B, 677). In this case a policy of insurance was effected on the life of a husband for his wife's benefit. Prior to the husband's death the wife obtained a divorce. She continued, however, to pay premiums on the policy until the death of her husband. Payment was resisted by the company on the theory that she had no insurable interest after the divorce. This court held that the wife's interest in the life of her husband was to be tested as of the date of the original contract when 'her interest in his life was that of a wife, and clearly insurable, as we have seen. The divorce did not invalidate the pre-existing valid contract of insurance.' *Marquet v. Insurance Co.* (supra).

"Rather in accord is the previous case of *Snyder v. Mystic Circle* (122 Tenn. 248, 122 S. W. 981, 45 L. R. A., N. S., 209)

"*Marquet v. Insurance Co.* (supra) follows *Conn. Mutual L. Ins. Co. v. Schaefer* (94 U. S. 457, 24 L. Ed. 251). This case involved an insurance policy payable to a wife who obtained a divorce. The Supreme Court, after a full consideration of the matter, said that in